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No. S 879

**PROPERTY TAX ACT
(CHAPTER 254)**

**PROPERTY TAX (VALUATION BY GROSS RECEIPTS FOR
COSCO-PSA PORT FACILITIES)
(AMENDMENT) ORDER 2014**

In exercise of the powers conferred by section 7 of the Property Tax Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Property Tax (Valuation by Gross Receipts for COSCO-PSA Port Facilities) (Amendment) Order 2014 and shall come into operation on 1 January 2015.

Amendment of paragraph 7

2. Paragraph 7 of the Property Tax (Valuation by Gross Receipts for COSCO-PSA Port Facilities) Order 2005 (G.N. No. S 146/2005) is amended by deleting sub-paragraph (b) and substituting the following sub-paragraph:

“(b) where the port facility or any part thereof is, or was in the calendar year immediately preceding the year of assessment, leased out by COSCO-PSA; or”.

[G.N. No. S 406/2005]